

WV State Auditor - Local Government Services Division - Review Sheet

County:	Putnam				
Fiscal Year:	2015 - 2016				
Contact:	Brian Donat	Original	Revised	Original	Revised
Phone No:	304.586.0201	General	General	Coal	Coal
REVENUES		Fund	Fund	Fund	Fund
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	-	150,478
299	Unassigned Fund Balance	2,300,000	2,600,623		-
301-01	Property Tax Current Year	10,105,665	10,105,665		-
301-02-05	Prior Year Taxes	675,000	675,000		-
301-06	Supplemental Taxes	365,000	365,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	5,500	5,500		-
301-09	Redemption from State Auditor	5,500	5,500		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	254,500	254,500		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	395,000	395,000		-
305	Coal Severance Tax	N/A	N/A	155,000	155,000
306	Gas & Oil Severance Tax	115,000	123,500		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	46,500	46,500		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	26,200	26,200		-
312	Synthetic Fuel Tax	-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)	5,000	7,875		-
317	Licenses	-	50		-
318	Building Permits	31,000	33,250		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	83,386	295,000		-
323	State Grants	-	154,825		-
324	Other Grants	-	1,080		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	900	975		-
328	Magistrate Court Clerk	-	700		-
329	Sheriff's Service of Process	10,200	10,200		-
330	Sheriff's Earnings	10,125	10,125		-
331	County Clerk's Earnings	163,500	165,475		-
332	Circuit Clerk's Earnings	48,000	48,000		-
333	Prosecuting Attorney's Earnings	1,025	1,175		-
334	Accident Reports	6,300	7,250		-
335	Motor Vehicle License Fee	4,600	4,725		-
336	Map Sales	-	-		-

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337	Clerk Deed Fees		4,600	4,600	-
339	Parks & Recreation Fees		-	-	-
340	Rents & Concessions		19,476	19,476	-
341	Landfill/Incinerator Fees		-	-	-
342	Airport Revenue		-	-	-
343	Cemetery Revenue		-	-	-
344	Ambulance Fees		1,580,000	1,653,000	-
345	Emergency Services Fees		-	-	-
346	Emergency 911 Fee		-	-	-
347	Special Patrol/Security Systems		-	-	-
348	Franchise Agreement		292,000	359,875	-
349	Inspection Fees		-	-	-
350	IRP Fees (International Reg. Plan)		28,000	36,500	-
351	Jail Fees		-	-	-
361	Fines, Fees & Court Costs		19,500	22,000	-
362	Regional Jail Operations Partial Reim.		120,000	120,000	-
365	Interest Earned		9,500	9,500	-
366	Miscellaneous Revenue		30,125	210,597	-
367	Sheriff's Commission		15,000	15,000	-
368	Confiscated Property		-	-	-
369	Commissions		3,300	3,300	-
370	Gaming Income		64,000	55,741	-
371	Recycling Programs		-	-	-
372	Filing Fees		-	-	-
373	Video Lottery		121,000	133,950	-
374	Planning Commission Revenue		12,000	12,000	-
375	Sale of Materials		-	-	-
376	Royalties		-	-	-
377	Sale of Bonds		-	-	-
378	Proceeds from Bond Restructuring		-	-	-
379	Lease Purchase Revenue		-	-	-
380	Contributions/Transfer from Other Entities		-	-	-
381	Charges to Other Entities		-	495	-
382	Refunds/Reimbursements (External Sources)		30,200	92,200	-
383	Parking		-	-	-
384	Sale of Fixed Assets		-	-	-
385	Gain/Loss on Sale of Fixed Assets		-	-	-
388	Transfers From Other Funds		31,000	31,000	-
390	Emergency 911 Reimbursement		1,234,470	1,234,470	-
391	Dog & Kennel Reimbursement		57,500	57,500	-
392	Concealed Weapons Reimbursements		-	15,632	-
393	Home Confinement Reimbursements		87,500	87,500	-
394	General School Reimbursements		132,000	206,661	-
395	Magistrate Court Reimbursements		20,000	20,000	-
396	Worthless Check Reimbursements		3,600	3,600	-
397	Payroll Reimbursements		-	-	-
398	Transfers from Rainy Day Funds		-	-	-

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399	Transfers Assessor's Valuation Fund	-	-	-	-
Total Revenues		18,572,672	19,748,290	155,000	305,478
General Government Expenditures					
401	County Commission	575,632	589,461	-	-
402	County Clerk	716,252	725,018	-	-
403	Circuit Clerk	585,547	599,243	-	-
404	Sheriff - Treasurer	528,044	536,140	-	-
405	Prosecuting Attorney	1,033,867	1,070,108	-	-
406	Assessor	409,098	419,580	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	67,831	69,931	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	112,963	117,183	-	-
412	Agricultural Agent	77,511	77,511	-	-
413	Elections - County Clerk	209,718	229,718	-	-
415	Magistrate Court	1,800	1,800	-	-
416	Circuit Court	9,550	9,550	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	1,425	1,425	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	809,712	814,952	-	-
425	Other Buildings	1,008,861	1,183,619	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	150,500	150,500	-	-
429	Regional Development Authority	15,141	15,141	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	213,000	213,000	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	299,621	303,374	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	106,172	-	-
443	State Grants	-	142,325	-	-
444	Other Grants	-	12,500	-	-
445	Litigation Reserve	35,000	35,000	-	-

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					Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	17,584	17,395	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	570,000	570,000	-	-
Total General Government Expenditures		7,448,657	8,010,646	-	-
Public Safety Expenditures					
700	Sheriff - Law Enforcement	3,304,943	3,328,044	-	-
701	Sheriff - Service of Process	73,838	78,047	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	1,750,000	1,750,000	-	-
705	Home Confinement	206,916	237,339	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	159,620	164,866	-	-
712	Communication Center	919,747	930,913	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	3,040,412	3,195,552	-	-
716	Dog Warden/Humane Society	386,978	411,144	-	-
717	Central Garage	111,026	119,006	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	25,808	-	-
723	Public Safety Grant	-	20,000	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	39,779	-	-
726	Public Safety Grant	-	57,615	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	205,000	205,000	-	-
732	Rapid Response	-	-	-	-

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					Fund
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		10,158,480	10,563,113	-	-
Health & Sanitation Expenditures					
800	Local Health Department	100,000	100,000	-	-
801	Mental Health	24,225	24,325	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	500	500	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	155,000	305,478
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		124,725	124,825	155,000	305,478
Culture & Recreation Expenditures					
900	Parks & Recreation	363,000	363,000	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	5,500	5,500	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	13,500	13,500	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	275,000	275,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		657,000	657,000	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

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		Fund	Fund	Fund	Fund
951	Human Resources	-	-	-	-
952	Senior Citizens	-	9,710	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	9,710	-	-
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	106,810	128,496	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	77,000	254,500	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		183,810	382,996	-	-

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Fiscal Year: 2015 - 2016

Contact: Brian Donat

Phone No: 304.586.0201

Original
General
Fund

Revised
General
Fund

Original
Coal
Fund

Revised
Coal
Fund

SUMMARY

General Government Expenditures	7,448,657	8,010,646	-	-
Public Safety Expenditures	10,158,480	10,563,113	-	-
Health & Sanitation Expenditures	124,725	124,825	155,000	305,478
Culture & Recreation Expenditures	657,000	657,000	-	-
Social Services Expenditures	-	9,710	-	-
Capital Projects Expenditures	183,810	382,996	-	-
GRAND TOTAL ALL EXPENDITURES	18,572,672	19,748,290	155,000	305,478
TOTAL REVENUES	18,572,672	19,748,290	155,000	305,478
Out of Balance	-	-	-	-